

CHAPTER V

CONCLUSIONS AND IMPLICATIONS

A. Conclusion

Based on the results and discussions of research about the influence of intrinsic motivation, extrinsic motivation and competence towards accounting practice with multiple linear regression method, it can be concluded that:

1. Intrinsic motivation has a positive influence towards accounting practices on MSMEs in Banyumas Regency. This result shows that internal motivation such as success, recognition, work itself, responsibility and advancement have an influence on job satisfaction and accounting practices.
2. Extrinsic motivation has no influence on accounting practices on MSMEs in Banyumas Regency. This indicates that external motivation such as policy and administration, supervision, salary or wages, interpersonal relations and working conditions have no effect on job satisfaction and accounting practices.
3. Competence has a positive influence towards accounting practices on MSMEs in Banyumas Regency. This result shows that the motives, personal characteristics, self-concept, knowledge and skills affect the job satisfaction and accounting practices.

B. Implications

Based on the conclusion can be implied things as follows:

1. The intrinsic motivation variable shows the positive influence towards accounting practice on MSMEs in Banyumas Regency. Owners of MSMEs have an internal motivation to doing accounting practice in their business.
2. The competence variable shows the positive influence towards accounting practice on MSMEs in Banyumas Regency. Owners of MSMEs have knowledge about accounting information and financial recording on their business. Thus, owners of MSMEs can try to continue studying accounting practices.

C. Limitations

1. Statement of questionnaires too technical so the researcher must explain directly to the respondent.
2. Question of the questionnaire is too much so that sometimes makes many respondents reluctant to fill.
3. The researcher used sample of Micro, Small and Medium Enterprises (MSMEs) in Banyumas Regency. The results show that there is a difference size of business. If the researchers tested using micro and small businesses showed negative results, but if only medium businesses tested, it showed a positive result.

D. Suggestion

1. For owners of Micro, Small and Medium Enterprises (MSMEs).

Owners of Micro, Small and Medium Enterprises (MSMEs) should have high motivation and competence on accounting practices so that their performance will be improved and accounting information on their business will also increase. With the existence of good accounting information, it is expected the owners of MSMEs can grow and survive in a tight business competition.

2. For the next researcher.
 - a. For the next researchers is hope to make the question of the questionnaire more concise, but still using the same indicators.
 - b. For the next researcher is expected to use other variable besides extrinsic motivation which influence to accounting practice at MSMEs.
 - c. For the next researcher is suggest to separate between Micro and Small, with Medium Business.